

Financial Report

*Southeast Louisiana Regional
Criminalistics Laboratory Commission*

Gray, Louisiana

(Compiled)

For the year ended June 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/10/10

TABLE OF CONTENTS

Southeast Louisiana Regional Criminalistics Laboratory Commission

June 30, 2009

	<u>Exhibit</u>	<u>Page Number</u>
Introductory Section		
Title Page		i
Table of Contents		ii
Financial Section		
Accountant's Compilation Report		1
Basic Financial Statements:		
Government-wide and Fund Financial Statements:		
Statement of Net Assets and Governmental Fund Balance Sheet	A	2
Statement of Activities and Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance	B	3
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	C	4



Bourgeois Bennett

To the Board of Commissioners,
Southeast Louisiana Regional Criminalistics
Laboratory Commission,
Gray, Louisiana.

We have compiled the accompanying financial statements of the governmental activities and the general fund of the Southeast Louisiana Regional Criminalistics Laboratory Commission (the Commission) as of and for the year ended June 30, 2009, which collectively comprise the Commission's basic financial statements as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's financial position and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The budgetary comparison information on page 4 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, Louisiana,
September 23, 2009.

1340 West Tunnel Blvd., Suite 226
P.O. Box 2168
Houma, LA 70361-2168
Phone (985) 868-0139
Fax (985) 879-1949

Certified Public
Accountants | Consultants
A Limited Liability Company

1
P.O. Box 60600
New Orleans, LA 70160-0600
Heritage Plaza, 17th Floor
Phone (504) 831-4949
Fax (504) 833-9093

507-D St. Philip St.
P.O. Box 1205
Thibodaux, LA 70302-1205
Phone (985) 447-5243

STATEMENT OF NET ASSETS AND
GOVERNMENTAL FUND BALANCE SHEET

Southeast Louisiana Regional Criminalistics Laboratory Commission

See Accountant's Compilation Report.

June 30, 2009

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
Assets			
Cash	\$ 44,379		\$ 44,379
Due from other governmental units	<u>39,570</u>		<u>39,570</u>
Total assets	<u>\$ 83,949</u>		<u>83,949</u>
Liabilities			
Due to other governmental units	<u>\$ 42,007</u>		<u>42,007</u>
Fund Balance/Net Assets			
Fund balance - unreserved	<u>41,942</u>	<u>\$ (41,942)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 83,949</u>		
Net assets - unrestricted		<u>\$ 41,942</u>	<u>\$ 41,942</u>

**STATEMENT OF ACTIVITIES AND STATEMENT OF
GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE**

Southeast Louisiana Regional Criminalistics Laboratory Commission

See Accountant's Compilation Report.

For the year ended June 30, 2009

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues			
Intergovernmental -			
Other Local Governments	\$ 152,741		\$ 152,741
Expenditures/Expenses			
Current:			
Public safety:			
Personal services:			
Salaries and related benefits	141,579		141,579
Other services and charges:			
Travel	977		977
Professional fees	4,000		4,000
Total expenditures/expenses	<u>146,556</u>		<u>146,556</u>
Excess of Revenues Over Expenditures	6,185	\$ (6,185)	-
Change in Net Assets	-	6,185	6,185
Fund Balance/Net Assets			
Beginning of year	<u>35,757</u>	<u>-</u>	<u>35,757</u>
End of year	<u>\$ 41,942</u>	<u>\$ -</u>	<u>\$ 41,942</u>

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND**

Southeast Louisiana Regional Criminalistics Laboratory Commission

See Accountant's Compilation Report.

For the year ended June 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues				
Intergovernmental -				
Other Local Governments	\$ 152,000	\$ 152,000	\$ 152,741	\$ 741
Expenditures				
Current:				
Public safety:				
Personal services:				
Salaries and related benefits	148,000	148,000	141,579	6,421
Other services and charges:				
Travel	2,500	2,500	977	1,523
Professional fees	4,700	4,700	4,000	700
Total expenditures	155,200	155,200	146,556	8,644
Excess (Deficiency) of Revenues Over Expenditures	(3,200)	(3,200)	6,185	9,385
Fund Balance				
Beginning of year	35,757	35,757	35,757	-
End of year	\$ 32,557	\$ 32,557	\$ 41,942	\$ 9,385